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Attorneys for United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

RICHARD GEORGE,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

No. C-07-4673-MJJ

**DECLARATION OF THOMAS MOORE
IN SUPPORT OF THE UNITED STATES'
MOTION TO DISMISS**

I, Thomas Moore, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am employed as an Assistant United States Attorney with the United States Attorney, in the offices located in San Francisco, California. As part of my duties I am assigned to this matter and I have been provided IRS taxpayer records described in the paragraphs below.

2. Attached hereto as Exhibit H is a true and correct copy of the IRS letter of February 11, 2004 to Richard George.

3. Attached hereto as Exhibit K is a true and correct copy of the March 25, 2004, Notice of Intent to Levy from the ITS to Richard George.

4. Attached hereto as Exhibit L is a true and correct copy of the March 31, 2004, IRS Notice of Federal Tax Lien to Richard George.

5. Attached hereto as Exhibit P are May 17, 2005, IRS Notices of Levy issued by the IRS to collect the unpaid taxes of Richard George.

///

H

Internal Revenue Service
450 GOLDEN GATE AVENUE
SAN FRANCISCO, CA 94102

Department of the Treasury

Letter Number: 3164B (DO)

Letter Date:

02/11/2004

Social Security Number or

Employer Identification Number:

564-13-3662

For Assistance You May Call Us At:

(415)522-4334

Person to Contact:

JANE ALLEN

Employee Identification Number:

94-06291

RICHARD E GEORGE
431 CENTRAL AVENUE
MENLO PARK, CA 94025-2804

Dear RICHARD E GEORGE :

We are attempting to collect unpaid taxes from you. You should already be aware of this from our previous contacts with you. Generally, our practice is to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons, for example when we need information that the taxpayer has been unable to provide, or to verify information we have received.

We are writing to tell you that we may contact other persons. If we do contact other persons we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity on this matter.

If you have any questions regarding this letter or wish to request a list of contacts, please do not hesitate to contact us at the telephone number listed above.

Sincerely,


JANE ALLEN
REVENUE OFFICER

Exhibit *H*

Letter 3164B(DO) (2-2000)

K

Department of the Treasury

Post Office Service
 100 GATE AVENUE
 SAN FRANCISCO, CA 94102

CERTIFIED MAIL - RETURN RECEIPT

RICHARD E GEORGE
 431 CENTRAL AVENUE
 MENLO PARK, CA 94025-2804

Letter Date:

03/25/2004

Social Security or

Employer Identification Number

564-13-3662

IRS Employee to Contact:

JANE ALLEN

Employee Identification Number:

94-06291

Contact Telephone Number:

(415)522-4334

U.S. Postal Service™

CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

OFFICIAL USE

Postage \$

Certified Fee

Return Receipt Fee
(Endorsement Required)Restricted Delivery Fee
(Endorsement Required)

Total Postage & Fees \$

Postmark
Here

Sent To

1058
 Street, Apt. No.,
 or PO Box No.
 City, State, ZIP+4

PS Form 3800, June 2002

See Reverse for Instructions

LEGAL NOTICE

NOTICE OF YOUR RIGHT TO A HEARING
 RESPOND IMMEDIATELY

you to pay this, but we still haven't received your payment.
 Internal Revenue Code (IRC) Section 6331 and your right to

to protect the government's interest. A lien is a public notice to
 current assets, including any assets you acquire after we file the

If you don't pay the amount you owe, make alternative arrangements. request Appeals consideration within

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Richard E. George
 431 Central Avenue
 Menlo Park, CA 94025

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

3/26/04

D. Is delivery address different from item 1?

☐ Yes

If YES, enter delivery address below:

☐ No

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

2. Article Number

(Transfer from service label)

7003 1010 0004 3709 7161

PS Form 3811, August 2001

Domestic Return Receipt

102595-02-M-1540

Exhibit K

Internal Revenue Service
450 GOLDEN GATE AVENUE
SAN FRANCISCO, CA 94102

Department of the Treasury

CERTIFIED MAIL - RETURN RECEIPT

RICHARD E GEORGE
431 CENTRAL AVENUE
MENLO PARK, CA 94025-2804

Letter Date:

03/25/2004

Social Security or

Employer Identification Number

564-13-3662

IRS Employee to Contact:

JANE ALLEN

Employee Identification Number:

94-06291

Contact Telephone Number:

(415)522-4334

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. We've enclosed Publication 594 with more information, Publication 1660 explaining your right to appeal, and Form 12153 to request a Collection Due Process Hearing with Appeals.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter. The amount you owe is shown on the next page.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you.

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown above.

Sincerely yours,


JANE ALLEN
REVENUE OFFICER

The amount you owe is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
1040	12/31/1997	\$34318.41	\$6616.50	\$5671.79	\$46606.70
1040	12/31/1998	\$70051.06	\$6929.36	\$5517.94	\$82498.36
1040	12/31/1999	\$150187.12	\$16063.02	\$11830.30	\$178080.44
Total:					\$307185.50

Enclosures:

Copy of this letter
Pub. 594
Pub. 1660
Form 12153

REQUEST FOR A COLLECTION DUE PROCESS HEARING

Use this form to request a hearing with IRS Office of Appeals only when you receive a **Notice of Federal Tax Lien Filing & Your Right To A Hearing Under IRC 6320**, a **Final Notice - Notice Of Intent to Levy & Your Notice Of a Right To A Hearing**, or a **Notice of Jeopardy Levy and Right of Appeal**. Complete this form and send it to the address shown on your lien or levy notice for expeditious handling. Include a copy of your lien or levy notice(s) to ensure proper handling of your request.

(Print) Taxpayer Name(s): _____

(Print) Address: _____

Daytime Telephone Number: _____ Type of Tax/Tax Form Number(s): _____

Taxable Period(s): _____

Social Security Number/Employer Identification Number(s): _____

Check the IRS action(s) that you do not agree with. Provide specific reasons why you don't agree. If you believe that your spouse or former spouse should be responsible for all or a portion of the tax liability from your tax return, check here ☐ and attach Form 8857, Request for Innocent Spouse Relief, to this request.

☐ **Filed Notice of Federal Tax Lien (Explain why you don't agree. Use extra sheets if necessary.)**

☐ **Notice of Levy/Seizure (Explain why you don't agree. Use extra sheets if necessary.)**

I/we understand that the statutory period of limitations for collection is suspended during the Collection Due Process Hearing and any subsequent judicial review.

Taxpayer's or Authorized Representative's Signature and Date: _____

Taxpayer's or Authorized Representative's Signature and Date: _____

IRS Use Only:

IRS Employee (Print): _____ IRS Received Date: _____

Employee Telephone Number: _____

Where to File Your Request

It is important that you file your request using the address shown on your lien or levy notice. If you have been working with a specific IRS employee on your case, you should file the request with that employee.

How to Complete Form 12153

1. Enter your full name and address. If the tax liability is owed jointly by a husband and wife, and both wish to request a Collection Due Process Hearing, show both names.
2. Enter a daytime telephone number where we can contact you regarding your request for a hearing.
3. List the type(s) of tax or the number of the tax form(s) for which you are requesting a hearing (e.g. Form 1040, Form 941, Trust Fund Recovery Penalty, etc.).
4. List the taxable periods for the type(s) of tax or the tax form(s) that you listed for item 3 above (e.g., year ending 12-31-98, quarter ending 3-31-98).
5. Show the social security number of the individual(s) and/or the employer identification number of the business(s) that are requesting a hearing.
6. Check the IRS action(s) that you do not agree with (Filed Notice of Federal Tax Lien and/or Notice of Levy/Seizure). You may check both actions if applicable.
7. Provide the specific reason(s) why you do not agree with the filing of the Notice of Federal Tax Lien or the proposed Notice of Levy/Seizure action. One specific issue that you may raise at the hearing is whether income taxes should be abated because you believe that your spouse or former spouse should be responsible for all or a portion of the tax liability from your tax return. You must, however, elect such relief. You can do this by checking the indicated box and attaching Form 8857 to this request for a hearing. If you previously filed Form 8857, please indicate when and with whom you filed the Form.
8. You, or your authorized representative, must sign the Form 12153. If the tax liability is joint and both spouses are requesting a hearing, both spouses, or their authorized representative(s), must sign.
9. It is important that you understand that we are required by statute to suspend the statutory period for collection during Collection Due Process Hearing.

L

**Department of the Treasury**

Letter Date: 03/31/2004

CERTIFIED MAIL 7118 6431 1854 6608 4544

RICHARD E GEORGE
431 CENTRAL AVE
MENLO PARK, CA 94025-2804

Internal Revenue Service**Taxpayer Identification Number:**

564-13-3662

Person to Contact:

JANE ALLEN

Contact Identification Number:

94-06291

Contact Telephone Number:

(415) 522-4334

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 03/26/2004 because our records show the following:

Type of Tax	Tax Period	Amount Owed
1040	12/31/1997	34318.41
1040	12/31/1998	70051.06
1040	12/31/1999	150187.12

The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
450 GOLDEN GATE AVE
SAN FRANCISCO, CA 94102

You must request your hearing by 05/03/2004.

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone appear at the top of this letter.

(over)

Letter 3172 (DO) rev. (11-2000)
Catalog No. 267671

Exhibit CC

Form 668 (Y)(c)

(Rev. February 2004)

1008 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #13
Lien Unit Phone: (510) 637-2386

Serial Number

164792704

For Optional Use by Recording Office

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RICHARD E GEORGE

Residence 431 CENTRAL AVE
MENLO PARK, CA 94025-2804

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	564-13-3662	03/26/2001	04/25/2011	34318.41
1040	12/31/1998	564-13-3662	09/30/2002	10/30/2012	70051.06
1040	12/31/1999	564-13-3662	09/30/2002	10/30/2012	150187.12
Place of Filing					
SAN MATEO REDWOOD CITY, CA 94063					Total \$ 254556.59

This notice was prepared and signed at OAKLAND, CA, on this,

the 25th day of March, 2004.

Signature

for JANE ALLEN



Title
REVENUE OFFICER
(415) 522-4334

33-08-1307

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Form 668 (Y)(c)
(Rev. February 2004)

1008 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax LienArea:
SMALL BUSINESS/SELF EMPLOYED AREA #13
Lien Unit Phone: (510) 637-2386

Serial Number

164792804

For Optional Use by Recording Office

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RICHARD E. GEORGE

Residence 431 CENTRAL AVE
MENLO PARK, CA 94025-2804

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	564-13-3662	03/26/2001	04/25/2011	34318.41
1040	12/31/1998	564-13-3662	09/30/2002	10/30/2012	70051.06
1040	12/31/1999	564-13-3662	09/30/2002	10/30/2012	150187.12
Place of Filing					
COUNTY RECORDER SAN DIEGO COUNTY SAN DIEGO, CA 92101					
Total					\$ 254556.59

This notice was prepared and signed at OAKLAND, CA, on this,

the 25th day of March, 2004.

Signature

for JANE ALLEN.

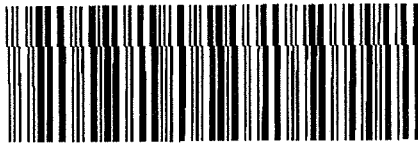
Title
REVENUE OFFICER
(415) 522-4334

33-08-1307

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 3 - Taxpayer's Copy

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X



7118 6431 1854 6608 4544

RICHARD E GEORGE
431 CENTRAL AVE
MENLO PARK, CA 94025-2804

-----fold here-----

P

Department of the Treasury – Internal Revenue Service

Notice of Levy

DATE: **May 17, 2005**

REPLY TO: Internal Revenue Service

Jane Allen

450 Golden Gate Avenue, 6th Floor

San Francisco, CA 94102

TELEPHONE NUMBER.

OF IRS OFFICE: (415) 522-4334

NAME AND ADDRESS OF TAXPAYER:

Richard George

431 Central Avenue

Menlo Park, CA 94025

TO: Comerica Bank

Garnishment & Levy - Internal Services


Mali Code 7549

P. O. Box 75000

Detroit, MI 48275

IDENTIFYING NUMBER(S): 564-13-3662

THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1999	0	\$19,593.94	\$19,593.94
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. 			Total Amount Due	\$19,593.94

We figured the interest and late payment penalty to 06/17/2005

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to **United States Treasury**.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (*not on a detachable stub*).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative

/S/ Jane Allen

Title**Revenue Officer**

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

Article Addressed to:

Comerica Bank
 Sanishment Levy
 Mail Code 7549
 P.O. Box 75000
 Detroit, MI 48275

COMPLETE THIS SECTION ON DELIVERY

A. Signature X <i>[Signature]</i>		B. Received by (Printed Name)		C. Date of Delivery MAY 23 2008	
D. Is delivery address different from item 17 If YES, enter delivery address below:		<input type="checkbox"/> Yes		<input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.					
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes					

Article Number

(Transfer from service label)

7005 0390 0005 2736 5051

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

PS Form 3800, June 2002	
City, State, ZIP+4	
or PO Box No.	
Street, Apt. No.	
Sent To	
Postage	\$
Certified Fee	\$
Return Receipt Fee (Endorsement Required)	\$
Restricted Delivery Fee (Endorsement Required)	\$
Total Postage & Fees	\$

7005 0390 0005 2736 5051

OFFICIAL USE

CERTIFIED MAIL RECEIPT
 (Domestic Only; No Insurance Coverage Provided)
 For delivery information visit our website at www.usps.com

Notice of Levy

DATE: **May 17, 2005**

REPLY TO: **Internal Revenue Service**

Jane Allen

450 Golden Gate Avenue, 6th Floor

San Francisco, CA 94102

TO: **Bank of America**

Levy Department

P. O. Box 54660

Los Angeles, CA 90054-0660

TELEPHONE NUMBER

OF IRS OFFICE: **(415) 522-4334**

NAME AND ADDRESS OF TAXPAYER:

**Chameleon Software, as the alter ego,
nominee, or transferee of Richard George**

431 Central Avenue

Menlo Park, CA 94025

IDENTIFYING NUMBER(S): **564-13-3662/
95-4733541**

THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Reference: this Notice of Levy includes, but is not limited to, account number 01176-10739.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1999	0	\$19,593.94	\$19,593.94
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =====>				Total Amount Due \$19,593.94

We figured the interest and late payment penalty to **06/17/2005**

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying numbers(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to **United States Treasury**.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub.).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative

/S/ Margaret G. Martin

Title

Territory Manager

Notice of Levy

DATE: May 17, 2005

TELEPHONE NUMBER

REPLY TO: Internal Revenue Service

OF IRS OFFICE: (415) 522-4334

Jane Allen

450 Golden Gate Avenue, 6th Floor
San Francisco, CA 94102

NAME AND ADDRESS OF TAXPAYER:

Chameleon Software, as the alter ego,
nominee, or transferee of Richard George

431 Central Avenue
Menlo Park, CA 94025

TO: Bank of America
Levy Department
P. O. Box 54860
Los Angeles, CA 90054-0660

IDENTIFYING NUMBER(S): 564-13-3662/
95-4733541

THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Reference: this Notice of Levy includes, but is not limited to, account number 01176-10739.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1999	0	\$19,593.94	\$19,593.94
Bank of America Higher Standards Cristina Molinas Assistant Vice President Assistant Banking Center Manager One Powell Banking Center Bank of America CAS-103-01-01 1 Powell Street San Francisco, CA 94102 Tel 415.262.4760 Fax 415.262.4778 10:44 am U.S.A. Olympic Official Sponsor Recycled Paper				
THIS LEVY WON'T ATTACH FUNDS IN IRAS, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. =>			Total Amount Due	\$19,593.94

We figured the interest and late payment penalty to 06/17/2005

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying numbers(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to United States Treasury.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub.).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative

/S/ Margaret G. Martin

Title

Territory Manager

Q

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: Oct. 18, 2007

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Richard E. George, SSN: 564-13-3662, for U.S. Individual Income Tax Return (Form 1040), for the tax period ending December 31, 1999, consisting of seven pages —

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script that reads "Linda L. Drake".

Linda L. Drake
Supervisor Accounting Technician
Ogden W&I Submission Processing
SW Delegation Order 198

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 242,086.00			
	TAXABLE INCOME 173,812.00			
09-20-2000	RETURN FILED & TAX ASSESSED 89221-267-11731-0		0.00	10-23-2000
04-15-2000	WITHHOLDING		12,229.00	
04-15-2000	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2000			
10-16-2000	INTEREST DUE TAXPAYER		23.14	
04-15-2000	OVERPAYMENT CREDIT TRANSFERRED CVPN 199812		(500.00)	
10-23-2000	REFUND		(11,752.14)	
10-23-2000	CANCELED REFUND CHECK		11,752.14	
	ADDITIONAL TAX ASSESSED 89254-743-05004-0 20005108	0.00		01-01-2001
01-01-2001	REFUND		(12,489.95)	
01-01-2001	INTEREST DUE TAXPAYER		737.81	
	LATE FILING PENALTY 20023808	19,252.50		09-30-2002
	MISCELLANEOUS PENALTY IRC 6662 ACCURACY PENALTY 29247-652-00147-2 20023808	17,847.80		09-30-2002
FORM 4340	(REV. 01-2002)			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-652-00147-2 20023808	89,239.00		09-30-2002
09-30-2002	RENUMBERED RETURN 29247-652-00147-2			
01-01-2001	INTEREST DUE TAXPAYER REVERSED		(737.81)	
	INTEREST ASSESSED 20023808	23,110.01		09-30-2002
12-08-2003	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
03-26-2004	FEDERAL TAX LIEN			
03-25-2004	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
03-29-2004	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			

FORM 4340 (REV. 01-2002)

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 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
06-28-2004	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
07-05-2004	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
08-13-2004	FEDERAL TAX LIEN			
10-20-2004	SUBSEQUENT PAYMENT LEVY		6,982.72	
10-25-2004	SUBSEQUENT PAYMENT LEVY		11,593.89	
11-04-2004	SUBSEQUENT PAYMENT LEVY		4,800.00	
11-18-2004	SUBSEQUENT PAYMENT LEVY		28,800.00	
11-30-2004	SUBSEQUENT PAYMENT LEVY		10,800.00	
11-30-2004	SUBSEQUENT PAYMENT LEVY		19,200.00	
12-14-2004	SUBSEQUENT PAYMENT LEVY		1,154.79	

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 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
12-17-2004	SUBSEQUENT PAYMENT LEVY		6,000.00	
12-22-2004	SUBSEQUENT PAYMENT LEVY		15,600.00	
02-07-2005	SUBSEQUENT PAYMENT LEVY		20,400.00	
02-28-2005	SUBSEQUENT PAYMENT LEVY		9,852.61	
03-17-2005	SUBSEQUENT PAYMENT LEVY		25,200.00	
	FAILURE TO PAY TAX PENALTY 20051308	10,196.89		04-11-2005
04-18-2005	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
04-14-2005	SUBSEQUENT PAYMENT LEVY		9,600.00	
	FAILURE TO PAY TAX PENALTY 20051808	9,600.00		05-16-2005

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 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
06-14-2005	SUBSEQUENT PAYMENT LEVY		83.50	
	FAILURE TO PAY TAX PENALTY 20052508	83.50		07-04-2005
06-27-2005	SUBSEQUENT PAYMENT LEVY		81.00	
	FAILURE TO PAY TAX PENALTY 20052808	81.00		07-25-2005
	FAILURE TO PAY TAX PENALTY 20054008	2,231.47		10-17-2005
04-15-2006	OVERPAID CREDIT APPLIED 1040 200512		12,101.00	
	INTEREST ASSESSED 20061908	9,869.53		05-22-2006
07-09-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-30-2002	Statutory Notice of Balance Due			
10-21-2002	Statutory Notice of Intent to Levy			
FORM 4340 (REV. 01-2002)		PAGE	5	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1999

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-16-2006	Statutory Notice of Balance Due			
10-15-2007	Statutory Notice of Balance Due			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

RICHARD E GEORGE

EIN/SSN: 564-13-3662

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1999

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

Linda L. Drake

PRINT NAME:

TITLE: Supervisor Accounting Technician, Ogden W&I Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 10/18/2007

FORM 4340 (REV. 01-2002)

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Attorneys for United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

RICHARD GEORGE,)	No. C-05-00955-MJJ
)	
Plaintiff,)	
)	
v.)	DECLARATION OF
)	<u>JANE ALLEN</u>
INTERNAL REVENUE SERVICE, et al.,)	
)	
Defendants.)	
<hr/>)	

I, Jane Allen, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. I am employed by the Internal Revenue Service, assigned to the Small Business/Self-Employed Division, Collection Group 1300, as a Revenue Officer. My job duties include collecting unpaid income taxes.

2. I am currently responsible for monitoring the collection account for Richard E. George.

3. On or about February 11, 2004, I sent a letter by way of U. S. mail to Richard George at 431 Central Avenue in Menlo Park, California, which scheduled an appointment on March 24, 2004 (hereinafter appointment letter) at the Internal Revenue Service Office located at 450 Golden Gate Avenue, 6th Floor, in San Francisco, California. The purpose of this appointment was to discuss a resolution to Mr. George's tax debt. The appointment letter described potential collection actions that would be taken in the event Mr. George failed to appear or make arrangements for another appointment time. Furthermore, this letter stated the Service would file a Notice of Federal Tax Lien and/or issue levies to bank accounts and accounts receivable, in which Mr. George had an interest, in the event he

1 did not appear at the scheduled meeting.

2 4. On or about March 11, 2004, I received a letter from Richard George stating he intended
3 to quash service of any summons made by me or by the IRS. Included with this letter, Mr. George
4 affixed a portion of The Constitution of the United States that read, "Direct taxes must be levied by the
5 rule of apportionment". In addition, the taxpayer included a document that stated, "the respondent is
6 immune to nonapportioned direct taxes under the provisions of the United States Constitution". Mr.
7 George's correspondence did not address the proposed meeting that I scheduled on March 24, 2004 to
8 discuss his tax liability.

9 5. On or about March 11, 2004, I sent a letter to Mr. George indicating the Service
10 administers the Federal tax laws and encouraged Mr. George to resolve his account through the
11 Service. This letter did not address Constitutional issues raised by Mr. George.

12 6. On March 24, 2004, Mr. George failed to appear at the Internal Revenue Service office
13 located in San Francisco pursuant to the appointment letter.

14 7. On March 25, 2004, I sent, by way of certified mail, a Final Notice of Intent to Levy and
15 Notice of a Right to a Hearing under IRC § 6330 (hereinafter CDP notice) to Mr. George at 431
16 Central Avenue in Menlo Park, California.

17 8. On or about March 29, 2004, I received the certified return receipt that was affixed to
18 the CDP notice, which was signed by Richard George. Mr. George did not file a timely request for a
19 hearing under IRC § 6330 as to the proposed levy action, nor did he file a request for an equivalency
20 hearing.

21 9. On or about March 31, 2004, the technical support unit within the SB/SE Division sent,
22 by way of certified mail, Letter 3172, Notice of Federal Tax Lien Filing and Right to a Hearing Under
23 IRC § 6320, to Mr. George at 431 Central Avenue in Menlo Park, California.

24 10. On or about April 12, 2004, the Service filed a Notice of Federal Tax Lien in San Mateo
25 County, recording number 2004-068283.

26 11. On May 7, 2004, I spoke with Jerry Reiton, Mr. George's attorney, concerning Mr.
27 George's unfiled 2000, 2001, 2002, and 2003, tax returns and the collection of his 1997, 1998, and
28 1999 assessed tax liabilities. Because I was aware Mr. George had received funds from We The

1 People, I asked Mr. Reiton if his client, Richard George, was still associated with We The People and
2 in what capacity his client was receiving funds from We The People. Mr. Reiton was unaware of Mr.
3 George's affiliation with We The People.

4 12. I did not tell Mr. Reiton I was attempting to collect Mr. George's unpaid taxes because
5 of Mr. George's association with We The People. Because I was aware that substantial funds from We
6 The People had been deposited into Mr. George's bank account, I made inquiries as to Mr. George's
7 association with We The People to determine if it was potential collection source to obtain funds to pay
8 Mr. George's unpaid taxes

9 13. On June 4, 2004, in order to collect Mr. George's unpaid taxes, I sent a certified letter
10 containing a Notice of Levy to We The People Congress, Inc. also known as We The People. The
11 certified letter was signed for, but the levy was not honored.

12 14. On or about July 23, 2004, the postmaster returned Letter 3172, Notice of Federal Tax
13 Lien Filing and Right to a Hearing Under IRC § 6320, to the Internal Revenue Service because Mr.
14 George failed/neglected to claim the certified letter.

15 15. On or about July 23, 2004, the SB/SE Division of the Internal Revenue Service,
16 approved the Service's recommendation to issue alter ego/nominee liens and serve alter ego/nominee
17 levies, naming Chameleon Software as an alter ego/nominee of Richard George.

18 16. On or about July 26, 2004, I sent by way of certified mail, Notices of Levy, Forms
19 668A, to Bank of America and Versant Corporation, naming Chameleon Software as the alter
20 ego/nominee of Richard E. George.

21 17. On July 30, 2004, Revenue Officer Dotson mailed/faxed a replacement levy to Versant
22 Corporation. On July 30, 2004, Revenue Officer Dotson personally served a replacement levy on a
23 representative of Bank of America. The replacement levies substituted the signature line on the
24 original Notices of Levy.

25 18. On or about August 13, 2004, a representative for Bank of America contacted me and
26 stated Bank of America was in possession of approximately \$54,000.00. Furthermore, the
27 representative stated this amount represented cumulative funds in Chameleon Software's bank account
28 as of July 30, 2004.

1 19. On or about August 13, 2004, the Service recorded a Notice of Federal Tax Lien with
2 San Mateo County, recording number 2004-1266841. This lien was comprised of Richard George's
3 individual income tax liabilities for calendar years ending December 31, 1997, December 31, 1998 and
4 December 31, 1999 and named Chameleon Software as the alter ego/nominee of Richard E. George.

5 20. On or about August 13, 2004, the technical support unit within the SB/SE Division of
6 the Internal Revenue Service mailed letter 3171 to Richard George along with Publication 1450 and a
7 copy of an alter/ego lien.

8 21. On or about August 13, 2004, the technical support unit within the SB/SE Division of
9 the Internal Revenue Service mailed Letter 3177, Publication 1660 (Collection Appeal Rights) and
10 Publication 783 (Instructions on how to apply for a Certificate of Discharge from Federal Tax Lien) to
11 Chameleon Software at 431 Central Avenue in Menlo Park, California.

12 22. Chameleon Software did not file a Collection Appeal Request with the Internal Revenue
13 Service as to either the Notice of Federal Tax filed on August 13, 2004, recording number 2004-
14 166841, or the alter-ego/nominee levies issued to Versant Corporation and Bank of America.

15 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury the foregoing to be true and
16 correct.

17 Executed on May 26, 2005, San Francisco, California,

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20 
21 JANE ALLEN
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